IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO. 4440/2019

M/s Ganesh Timber and Saw Mill,
D.No.12-2-3/5 Ponduranga Pet, Tenali, Tenali-522202,
Andhra Pradesh, through its Proprietor Gopichand
Annabathuni S/o Narayana Rao Annabathuni. **PETITIONER**

.....VERSUS.....

1. Forest Development Corporation of Maharashtra, through its Managing Director, FDCM Bhavan, Hingna Road, 359/B Ambazari, Nagpur.
2. The Commissioner of State Tax, Maharashtra State, 8th Floor, Goods and Services Tax (GST) Bhavan, Mazgaon, Mumbai – 400010.
3. The Principal Commissioner, Nagpur-I, GST Commissionerate, GST Bhavan, Telankhedi Road, Civil Lines, Nagpur. **RESPONDENTS**

WITH
WRIT PETITION NO. 5889/2019

R.P. Traders,
Main Road, Kollipara, Guntur (D.T.)-522204,
Andhra Pradesh, through its Proprietor Kallam
Ravishekar Reddy S/o Sudarshan Reddy. **PETITIONER**

.....VERSUS.....

1. Forest Development Corporation of Maharashtra, through its Managing Director, FDCM Bhavan, Hingna Road, 359/B Ambazari, Nagpur.
2. The Commissioner of State Tax, Maharashtra State, 8th Floor, Goods and Services Tax (GST) Bhavan, Mazgaon, Mumbai – 400010.
3. The Principal Commissioner, Nagpur-I, GST Commissionerate, GST Bhavan, Telankhedi Road, Civil Lines, Nagpur. **RESPONDENTS**

Shri K.S. Narwade, counsel for the petitioner in both the petitions.
Shri V.M. Gadkari, counsel for the respondent no.1.
Mrs. M.H. Deshmukh, Assistant Government Pleader for the respondent no.2.
Shri S.N. Bhattad, counsel for the respondent no.3.

CORAM : A. S. CHANDURKAR AND SMT. M.S. JAWALKAR, JJ.
DATE : 08TH MARCH, 2022.
ORAL JUDGMENT (PER : A.S. CHANDURKAR, J.)

RULE. Rule made returnable forthwith and heard the learned counsel for the parties.

2. The petitioners in both the writ petitions are proprietary concerns engaged in the business of sale and purchase of timber. The petitioners operate from the State of Andhra Pradesh and were desirous in participating in online auction of timber that was being held by the Forest Development Corporation of Maharashtra Limited. It is the case of the petitioners that the respondent no.1 initially applied the Integrated Goods and Services Tax (IGST) to the Inter-State transactions. However since the year 2018, the respondent no.1 sought to apply the State GST rates for such transactions. There was a communication between the parties and ultimately on 28.02.2019 the Managing Director informed the Nagpur Office of the respondent no.1 that the traders who were not registered in Maharashtra be directed to obtain such registration under the State GST. Being aggrieved, the petitioners have filed these writ petitions praying that the benefit of IGST be applied to the petitioners' transactions.

3. After notices were issued in these writ petitions, the respondent no.1 has issued a communication to the General Manager,

Nagpur Region of Forest Development Corporation of Maharashtra Limited on 22.02.2022. In that communication, it has been stated that the aforesaid question was referred to the Principal Commissioner GST, Nagpur-1 and it was opined that the purchasers having their GST registrations in States other than Maharashtra would be required to comply with IGST. It is seen that in the light of this communication dated 22.02.2022 the earlier communication dated 28.02.2019 has been modified and the prayer made by the petitioners for grant of benefit of IGST stands accepted by the respondent no.1.

The learned counsel appearing for the respondent no.3 has also invited attention to the opinion of the Joint Commissioner, GST Nagpur-I dated 28.05.2018 expressing a similar view.

4. In view of aforesaid, in the light of communication dated 22.02.2022 it is declared that since the petitioners have their GST registration in a State other than the State of Maharashtra, IGST would be applicable to their transactions.

5. The writ petitions are disposed of with aforesaid direction. Rule accordingly. No costs.

(**SMT. M.S. JAWALKAR, J.**) (**A.S. CHANDURKAR, J.**)

APTE

Signed By: Digitally signed byROHIT DATTATRAYA APTE
Signing Date:09.03.2022 17:36